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Attorneys for Plaintiffs
RAYMOND GALLIANI and SHARON
GALLIANI

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

RAYMOND GALLIANI and SHARON
GALLIANI,

Plaintiffs,

v.

INTERNAL REVENUE SERVICE,

Defendant.

Case No.: _____

**COMPLAINT FOR DECLARATORY
AND INJUNCTIVE RELIEF**

INTRODUCTION

1. Plaintiffs Raymond Galliani and Sharon Galliani bring this action under the Freedom of Information Act, 5 U.S.C. § 552, seeking that the Court enjoin the Internal Revenue Service from withholding records requested by Plaintiffs and order the production of records improperly withheld from Plaintiffs.

PARTIES

2. Plaintiff Raymond Galliani resides in Moraga, California.
3. Plaintiff Sharon Galliani resides in Moraga, California.
4. Defendant Internal Revenue Service is an agency of the Government of the United States for purposes of 5 U.S.C. § 552(f)(1) and is subject to the Freedom of Information Act.

JURISDICTION

5. This Court has jurisdiction over this action under 5 U.S.C. § 552(a)(4)(B).

VENUE

6. Venue is proper in this Court under 5 U.S.C. § 552(a)(4)(B) because Plaintiffs reside in this district.

INTRADISTRICT ASSIGNMENT

7. Under Civil L.R. 3-2(c), this action should be assigned to the San Francisco Division or the Oakland Division because a substantial part of the events or omissions which give rise to this action occurred in Contra Costa County.

STATEMENT OF FACTS

8. On June 12, 2020, Plaintiffs made a request to the Internal Revenue Service for certain records under the Freedom of Information Act, a copy of which is attached hereto as Exhibit A.

9. Plaintiffs' request was received by the Internal Revenue Service on June 12, 2020.

10. Plaintiffs have not received any of the requested records to date.

11. Plaintiffs have not received the notification that the Internal Revenue Service is required to send to them within the 20-day period provided in 5 U.S.C. § 552(a)(6)(A)(i) to notify Plaintiffs of any determination that the Internal Revenue Service has made whether to comply with Plaintiff's request.

12. Plaintiffs have not received any request to toll the statute of limitations under 5 U.S.C. § 552(a)(6)(A).

13. Plaintiffs have not received any written notice to extend the 20-day period under 5 U.S.C. § 552(a)(6)(B).

14. To date Plaintiffs have not received any other response to their request from the Internal Revenue Service.

CLAIM FOR RELIEF

Under 5 U.S.C. § 552(a)(4)(B)

15. Plaintiffs incorporate by reference each of the foregoing paragraphs as if fully set

1 forth herein.

2 16. Plaintiffs have requested records that the Internal Revenue Service is required to
3 make available to Plaintiffs under the Freedom of Information Act.

4 17. The Internal Revenue Service has not made any of the requested records available to
5 Plaintiffs.

6 18. The Internal Revenue Service has failed to comply with the applicable time limit
7 provisions of 5 U.S.C. § 552(a)(6), and Plaintiffs are thus deemed to have exhausted their
8 administrative remedies with respect to their request as provided in 5 U.S.C. § 552(a)(6)(C)(i).

9 19. Plaintiffs seek an order under 5 U.S.C. § 552(a)(4)(B) enjoining the Internal Revenue
10 Service from withholding the requested records and that the Court order the production of the
11 requested records improperly withheld from Plaintiffs.

12 **DEMAND FOR RELIEF**

13 WHEREFORE, Plaintiffs ask that the Court:

14 a. Declare that the Internal Revenue Service's failure to comply with Plaintiffs' request
15 is unlawful;

16 b. Enjoin the Internal Revenue Service from withholding the requested records;

17 c. Order the Internal Revenue Service to produce the requested records;

18 d. Award Plaintiffs attorney fees and other litigation costs, including under 5 U.S.C. §
19 552(a)(4)(E); and

20 e. Grant any other relief that the Court deems just and proper.

21 Dated: July 20, 2020

BAKER BOTTS L.L.P.

22
23 By: /s/ Benjamin C. Koodrich

24 JON D. FELDHAMMER
BENJAMIN C. KOODRICH

25 Attorneys for Plaintiffs
26 RAYMOND GALLIANI and SHARON
27 GALLIANI
28

EXHIBIT A

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WASHINGTON

June 12, 2020

VIA FACSIMILE (877-891-6035)

Internal Revenue Service
Central Processing Unit
Stop 93A
Post Office Box 621506
Atlanta, GA 30362

Jon Feldhammer
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Re: Taxpayers: Raymond A. Galliani and Sharon F. Galliani
SSNs: [REDACTED]
Disclosure of Information (FOIA) Request

Dear Sir or Madam:

I am attorney-in-fact for the above-referenced Taxpayers, and I represent them in the matter of their federal income taxes, as well as civil penalties, for the tax periods at issue in this request. The power of attorneys (Forms 2848) authorizing me to represent the Taxpayers are enclosed for your files.

The Taxpayers are or have been under examination for the tax periods ending December 31, 1997, to December 31, 2016, including the following matters: (1) examination of gross income for the tax years 2008 to 2016; (2) penalty under I.R.C. § 6058D with respect to Form 8938, Statement of Specified Foreign Financial Assets, for the tax years 2011 to 2016; (3) Report of Foreign Bank and Financial Accounts (FBAR) for the years 2011 to 2016; (4) penalty under I.R.C. § 6677 with respect to the "Galliani 1999 Insurance Trust" for the tax years 1997 to 2016; (5) penalty under I.R.C. § 6038(b) with respect to Titan Holdings Ltd. for the tax years 1997 to 2016; and (6) penalty under I.R.C. § 6038(b) with respect to Saturn One Limited for the tax years 1997 to 2016. Revenue agent Ryan Scott, ID number 13-33042 and telephone number (415) 837-6635, has been involved in the examination of at least some of these matters.

I accordingly request, pursuant to the Freedom of Information Act (5 U.S.C. § 552) and I.R.C. § 6103(e), that the following information and documentation be provided to me:

1. Complete copies of the 1997 to 2018 income tax returns as filed by the Taxpayers, including all schedules, together with all "return information" associated therewith by the IRS (as defined by I.R.C. § 6103(b)(2)).

2. Complete copies of the FBARS for 2011 to 2016, including all information associated therewith by the IRS. This request includes all documents included in any "FBAR case file" as that term is used in Internal Revenue Manual Part 4.26.17.2.4 (12-11-2019) relating to either Taxpayer for those years.

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3. Complete copies of Form 3520, 3520-A, 5471, 5472, and any other international information returns for 1997 to 2018, including all information associated therewith by the IRS. This request includes all documents included in any “examination file” as that term is used in the Internal Revenue Service’s Freedom of Information Act (FOIA) Guidelines,¹ also known as an administrative file, relating to each such information return.

4. The requests made in paragraphs 1 to 3 above include complete copies of all intraagency (IRS) reports, schedules, workpapers, memoranda, notes, activity logs, emails, correspondence, and all other documents, contained in the administrative files or in any other file maintained by the IRS in either paper or electronically-stored information (ESI) regarding the Taxpayers for the subject tax periods.

4. The requests made in paragraphs 1 to 3 above also include all unredacted reports and other writings (including notes) by any IRS agent, officer, examiner, group manager, or reviewer who handled the case, that discuss and/or contain such person’s mental impressions, opinions, or conclusions.

5. The requests made in paragraphs 1 to 3 above also include copies of written transcript(s) or notes of any interview(s) conducted by IRS agents with one or both Taxpayers, and also includes copies of all other witness statements taken by IRS agents in the examination of the Taxpayers for the subject tax periods. This request includes all records of third-party contacts maintained by the IRS for the subject tax periods.

6. The requests made in paragraphs 1 to 3 above also include copies of written correspondence, including emails, letters, and facsimiles, between the IRS and every person other than one of the Taxpayers.

Please forward the requested documentation and information to me within 20 days after the receipt of this letter as required by Treasury Regulation § 601.702(c)(9)(ii). I do not wish to inspect the documents first.

We will pay for any proper fees associated with searching for, reviewing, and copying records, which the above-cited FOIA authorities may require of a requester with a material interest.

I declare under penalty of perjury of the laws of the United States of America that I am Jon D. Feldhammer. Executed on June 12, 2020.

¹ See <https://www.irs.gov/privacy-disclosure/freedom-of-information-act-foia-guidelines> (as of June 11, 2020).

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Thank you for your prompt attention and response to this request.

Respectfully,

A handwritten signature in blue ink, appearing to read "Jon Feldhammer", is written over the typed name.

Jon Feldhammer

JF
Enclosures